Finance Department Narrative

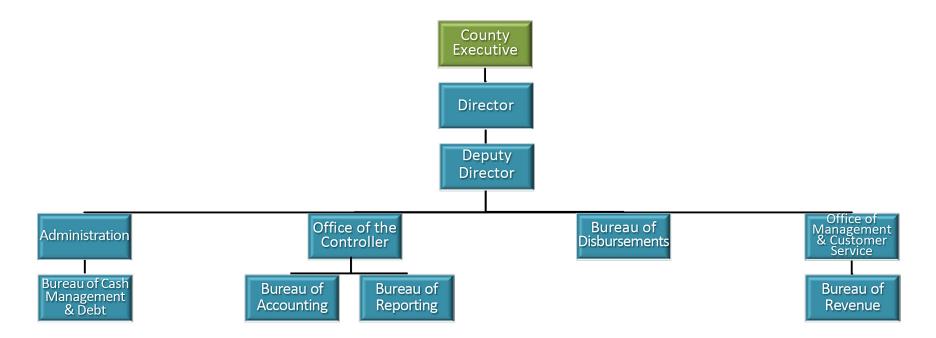
Department Description:

The Department of Finance is responsible for the collection of property and recordation taxes, custody of revenues and other receipts, and the control of expenditures based on County Council approved budgets. It also maintains financial systems structured on Generally Accepted Accounting Principles (GAAP), prepares financial reports for use by management and outside parties and administers planning for all bond sales.

Outlook: (What is new or different about this years budget?)

The FY18 Executive Proposed budget includes funding for consulting services associated with the P3 courthouse project. Funding is also included for Workiva software to improve CAFR preparation capabilities.

Finance Department Organizational Chart



Finance Department Personnel Summary			
Classification	Grade	FY 2017 Authorized	FY 2018 Proposed
1200 - FISCAL ASSOCIATE	GI	1.00	1.00
1201 - FISCAL SPECIALIST I	GJ	4.00	4.00
1203 - FISCAL SPECIALIST II	GK	17.00	16.00
1205 - FISCAL MANAGER I	GL	6.00	6.00
1207 - FISCAL MANAGER II	GM	4.00	5.00
1208 - FISCAL MANAGER III	GN	1.00	1.00
1211 - DEPUTY DIRECTOR OF FINANCE	GO	1.00	1.00
1217 - DIRECTOR OF FINANCE	GP	1.00	1.00
1301 - ADMINISTRATIVE ANALYST I	GI	2.00	3.00
1305 - SENIOR ADMINISTRATIVE ANALYST	GL	1.00	1.00
1307 - ADMINISTRATIVE MANAGER	GN	1.00	1.00
1407 - ADMINISTRATIVE SUPPORT TECHNICIAN II	GE	9.00	9.00
1409 - ADMINISTRATIVE SUPPORT TECHNICIAN III	GF	4.75	4.00
1411 - ADMINISTRATIVE AIDE	GG	8.00	7.00
1413 - ADMINISTRATIVE ASSISTANT	GI	2.00	3.00
SBFS Total		62.75	63.00

01 - General Fund						
	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
1300000000 - Directors Office						
50 - Personnel Costs Total	1,164,610	1,357,964	1,398,703	1,383,296	25,332	1.87%
51 - Contractual Services Total	1,401,575	1,003,189	1,002,439	936,208	-66,981	-6.68%
52 - Supplies and Materials Total	20,905	11,000	11,000	11,000	0	0.00%
58 - Expense Other Total	220,468	318,675	318,675	107,153	-211,522	-66.38%
1300000000 - Directors Office Total	2,807,558	2,690,828	2,730,817	2,437,657	-253,171	-9.41%
1310000000 - Office of the Controller						
50 - Personnel Costs Total	443,665	252,841	252,841	560,453	307,612	121.66%
51 - Contractual Services Total	19,486	23,140	20,597	22,551	-589	-2.55%
52 - Supplies and Materials Total	2,423	2,000	783	2,000	0	0.00%
1310000000 - Office of the Controller Total	465,574	277,981	274,221	585,004	307,023	110.45%
1311000000 - Bureau of Accounting						
50 - Personnel Costs Total	517,802	789,275	779,424	725,093	-64,182	-8.13%
51 - Contractual Services Total	328,382	380,908	208,298	275,552	-105,356	-27.66%
52 - Supplies and Materials Total	60	2,000	2,000	2,000	0	0.00%
1311000000 - Bureau of Accounting Total	846,244	1,172,183	989,722	1,002,645	-169,538	-14.46%
1312000000 - Bureau of Reporting						
50 - Personnel Costs Total	786,090	996,675	958,069	978,018	-18,657	-1.87%
51 - Contractual Services Total	42,640	57,710	93,864	111,682	53,972	93.52%
52 - Supplies and Materials Total	77	2,000	1,500	2,000	0	0.00%
1312000000 - Bureau of Reporting Total	828,807	1,056,385	1,053,433	1,091,700	35,315	3.34%
1320000000 - Office of Business Management & Customer Service						
50 - Personnel Costs Total	1,168,477	1,194,673	1,243,761	1,446,547	251,874	21.08%
51 - Contractual Services Total	420,819	490,058	516,034	507,213	17,155	3.50%
52 - Supplies and Materials Total	5,442	7,200	6,500	7,200	0	0.00%
58 - Expense Other Total	20,788	0	0	0	0	N/A
1320000000 - Office of Business Management & Customer Service Total	1,615,526	1,691,931	1,766,295	1,960,960	269,029	15.90%

01 - General Fund						
	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
1330000000 - Water & Sewer Billing						
50 - Personnel Costs Total	459,390	479,419	466,908	515,150	35,731	7.45%
51 - Contractual Services Total	84,097	91,792	91,792	155,855	64,063	69.79%
52 - Supplies and Materials Total	13,140	6,700	6,700	6,700	0	0.00%
1330000000 - Water & Sewer Billing Total	556,627	577,911	565,400	677,705	99,794	17.27%
1340000000 - Bureau of Disbursements						
50 - Personnel Costs Total	514,182	532,884	532,884	581,652	48,768	9.15%
51 - Contractual Services Total	392,940	389,352	389,352	472,339	82,987	21.31%
52 - Supplies and Materials Total	4,458	7,900	7,750	7,900	0	0.00%
1340000000 - Bureau of Disbursements Total	911,580	930,136	929,986	1,061,891	131,755	14.17%
01 - General Fund Total	8,031,916	8,397,355	8,309,874	8,817,562	420,207	5.00%

10 - TIF Districts						
	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
1300000000 - Directors Office						
51 - Contractual Services Total	135,760	215,000	5,000	205,000	-10,000	-4.65%
54 - Debt Service Total	0	250,000	230,000	1,052,000	802,000	320.80%
69 - Operating Transfers Total	14,238	0	0	0	0	N/A
1300000000 - Directors Office Total	149,998	465,000	235,000	1,257,000	792,000	170.32%
10 - TIF Districts Total	149,998	465,000	235,000	1,257,000	792,000	170.32%

11 - Special Tax District						
	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
1300000000 - Directors Office						
54 - Debt Service Total	0	5,000	0	0	-5,000	-100.00%
69 - Operating Transfers Total	0	0	5,000	1,025,000	1,025,000	N/A
1300000000 - Directors Office Total	0	5,000	5,000	1,025,000	1,020,000	20400.00%
11 - Special Tax District Total	0	5,000	5,000	1,025,000	1,020,000	20400.00%

12 - Ban Anticipation Note Mgt Fund						
	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
1310000000 - Office of the Controller						
51 - Contractual Services Total	116,291	465,000	141,245	465,000	0	0.00%
54 - Debt Service Total	212,678	1,865,000	279,477	1,865,000	0	0.00%
1310000000 - Office of the Controller Total	328,969	2,330,000	420,722	2,330,000	0	0.00%
12 - Ban Anticipation Note Mgt Fund Total	328,969	2,330,000	420,722	2,330,000	0	0.00%
1300 - Department of Finance Total	8,510,883	11,197,355	8,970,596	13,429,562	2,232,207	19.94%

Finance Division Detail

Division Narrative: 1300000000 - Directors Office

Fund: General Fund

Narrative:

The Office of Director administers the collection of state and county taxes, special assessments, metropolitan district charges and other fees and revenues. It enforces collection of taxes in the manner provided by law.

Overseeing and guiding all bureau and division activity, the Director's Office ensures the collection, protection, investment and distribution of the County's financial resources in a fiscally responsible manner.

The Director's Office is responsible for the collection of property and recordation taxes, custody of revenues and other receipts and the control of expenditures based on County Council approved budgets by maintaining financial systems structures on Generally Accepted Accounting Principles, preparing financial reports for use by management and outside parties and administering planning for all bond sales.

Finance Division Detail

Divison Personnel Summary: 1300000000 - Directors Office

Classification	Grade	FY 2017 Authorized	FY 2018 Proposed
1201 - FISCAL SPECIALIST I	GJ	1.00	1.00
1203 - FISCAL SPECIALIST II	GK	2.00	2.00
1207 - FISCAL MANAGER II	GM	1.00	1.00
1211 - DEPUTY DIRECTOR OF FINANCE	GO	1.00	1.00
1217 - DIRECTOR OF FINANCE	GP	1.00	1.00
1301 - ADMINISTRATIVE ANALYST I	GI	0.00	1.00
1307 - ADMINISTRATIVE MANAGER	GN	1.00	0.00
1407 - ADMINISTRATIVE SUPPORT TECHNICIAN II	GE	2.00	2.00
1409 - ADMINISTRATIVE SUPPORT TECHNICIAN III	GF	2.75	2.00
1413 - ADMINISTRATIVE ASSISTANT	GI	1.00	1.00
Total Positions		12.75	12.00

Finance Division Detail

Division Expenditure Detail: 1300000000 - Directors Office

	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
00000000 - General Fund						
nded Program : 999999999999999999900 - Administration						
500100 - Salary-Regular	841,213	980,772	1,010,195	926,307	-54,465	-5.55%
500190 - Salary-Other	0	0	0	86,175	86,175	N/A
One contingent worker to assist with P3 courthouse project						
501100 - Benefits-FICA	60,457	72,418	74,591	74,430	2,012	2.78%
501300 - Benefits-Health Ins	140,868	162,500	167,375	172,500	10,000	6.15%
501500 - Benefits-Retirement	104,272	121,614	125,262	114,864	-6,750	-5.55%
501700 - Benefits-Worker Com	17,800	20,660	21,280	9,020	-11,640	-56.34%
50 - Personnel Costs Total	1,164,610	1,357,964	1,398,703	1,383,296	25,332	1.87%
510200 - Telecomm Wired	15,351	15,105	15,105	15,211	106	0.70%
510300 - Printing	0	750	0	1,000	250	33.33%
510400 - Advertise Clip Svc	1,704	1,000	1,000	1,000	0	0.00%
510500 - Copier Charges	1,091	6,455	6,455	7,731	1,276	19.77%
511310 - Radio Maintenance	2,036	2,179	2,179	1,480	-699	-32.08%
511500 - Ind & Inst Eq Maint	0	0	0	0	0	N/A
511900 - Software Maintenanc	1,950	2,000	2,000	27,000	25,000	1250.00%
513100 - Mileage	468	1,000	1,000	1,000	0	0.00%
513110 - Ground Transport	328	250	250	250	0	0.00%
513120 - Parking Fees	158	200	200	200	0	0.00%
513200 - Lodging	3,992	500	500	2,800	2,300	460.00%
513300 - Meals	349	1,200	1,200	1,200	0	0.00%
513500 - Conf & Seminar Fees	4,855	4,000	4,000	6,000	2,000	50.00%
513900 - Other Travel Exp	216	250	461	500	250	100.00%
514700 - Data Processing Svc	642,021	664,762	664,762	380,628	-284,134	-42.74%
515900 - Other Ctrctual Svc	224,415	290,000	288,888	475,000	185,000	63.79%
515902 - Medical Claims Expe	465,751	0	0	0	0	N/A
515903 - Dental Claims Expen	18,408	0	0	0	0	N/A
515910 - Administrative Cost	841	0	0	0	0	N/A
515950 - Training Services	1,661	4,718	4,718	4,718	0	0.00%

Finance Division Detail

Division Expenditure Detail : 1300000000 - Directors Office

	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
100000000 - General Fund	710100	7.pp. 0100				
Funded Program : 9999999999999999900 - Administration						
516710 - Bank Service Charge	182	0	121	0	0	N/A
516820 - Assoc Member Dues	4,086	2,040	2,040	3,100	1,060	51.96%
517300 - Bld Contents Ins	4,032	4,270	4,270	5,590	1,320	30.91%
517500 - General Liab Ins	2,136	2,010	2,010	1,300	-710	-35.32%
518060 - Rental-Other	5,544	500	1,280	500	0	0.00%
51 - Contractual Services Total	1,401,575	1,003,189	1,002,439	936,208	-66,981	-6.68%
520100 - Office Supplies	5,463	6,500	6,500	6,500	0	0.00%
521400 - Publications	4,126	4,500	4,500	4,500	0	0.00%
521500 - Food Purchases	278	0	0	0	0	N/A
521720 - Household Supplies	420	0	0	0	0	N/A
521790 - Other Fac Eq & Sup	10,618	0	0	0	0	N/A
52 - Supplies and Materials Total	20,905	11,000	11,000	11,000	0	0.00%
581059 - Dir Cost Conv-GIS	12,201	13,717	13,717	19,702	5,985	43.63%
581097 - Indirect Cost Conv	208,267	304,958	304,958	87,451	-217,507	-71.32%
58 - Expense Other Total	220,468	318,675	318,675	107,153	-211,522	-66.38%
99999999999999999900 - Administration Total	2,807,558	2,690,828	2,730,817	2,437,657	-253,171	-9.41%
100000000 - General Fund Total	2,807,558	2,690,828	2,730,817	2,437,657	-253,171	-9.41%
1300000000 - Directors Office Total	2,807,558	2,690,828	2,730,817	2,437,657	-253,171	-9.41%

Finance Division Detail

Division Narrative: 1310000000 - Office of the Controller

Fund: General Fund

Narrative:

Serves as a daily financial accounting operation for Howard County Government. The bureau maintains the county's main accounting system along with a series of smaller systems. The bureau is divided into three areas of responsibility; the Division of Accounting provides training to county employees on proper use of the financial system, controls the loading and reconciliation of the operating and capital budgets, reconciles balance sheet accounts, processes developer rebates and maintains the integrity of the financial system. Division of Financial Reporting prepares reports, schedules and statements that show the county's financial, economic and demographic position, as well the investing the County's surplus cash. Division of Grants Accounting has the overall responsibility for the operation, maintenance, and enhancement of all County-wide Grants and SAP support functions related to grants within Finance.

Finance Division Detail

Divison Personnel Summary : 1310000000 - Office of the Controller

Classification	Grade	FY 2017 Authorized	FY 2018 Proposed
1201 - FISCAL SPECIALIST I	GJ	0.00	1.00
1205 - FISCAL MANAGER I	GL	1.00	3.00
1208 - FISCAL MANAGER III	GN	1.00	1.00
Total Positions		2.00	5.00

Finance Division Detail

Division Expenditure Detail : 1310000000 - Office of the Controller

	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
00000000 - General Fund				·		
unded Program : 99999999999999999999 - Administration						
500100 - Salary-Regular	190,991	189,789	189,789	406,978	217,189	114.44
Includes funding for previously unfunded PCN 003069 ((s).	Fiscal Specialist I). Responsible	for CIP expenditure t	racking and associate	ed funding source		
501100 - Benefits-FICA	12,471	14,519	14,519	31,134	16,615	114.44
501300 - Benefits-Health Ins	216,720	25,000	25,000	71,875	46,875	187.50
501500 - Benefits-Retirement	23,483	23,533	23,533	50,466	26,933	114.45
50 - Personnel Costs Total	443,665	252,841	252,841	560,453	307,612	121.66
510200 - Telecomm Wired	11,988	11,797	11,797	11,880	83	0.70
510500 - Copier Charges	1,091	957	957	1,046	89	9.30
513100 - Mileage	316	355	100	100	-255	-71.83
513110 - Ground Transport	22	22	22	22	0	0.00
513200 - Lodging	681	1,200	1,200	1,200	0	0.00
513300 - Meals	11	240	240	240	0	0.00
513500 - Conf & Seminar Fees	1,718	1,592	1,300	1,300	-292	-18.34
513900 - Other Travel Exp	0	786	500	700	-86	-10.94
515900 - Other Ctrctual Svc	3,183	4,980	3,362	4,944	-36	-0.72
515950 - Training Services	240	240	0	0	-240	-100.00
516710 - Bank Service Charge	30	0	0	0	0	N
516820 - Assoc Member Dues	206	971	1,119	1,119	148	15.24
51 - Contractual Services Total	19,486	23,140	20,597	22,551	-589	-2.55
520100 - Office Supplies	2,423	1,000	783	1,000	0	0.00
521400 - Publications	0	1,000	0	1,000	0	0.00
52 - Supplies and Materials Total	2,423	2,000	783	2,000	0	0.00
99999999999999999999999999999999999999	465,574	277,981	274,221	585,004	307,023	110.45
00000000 - General Fund Total	465,574	277,981	274,221	585,004	307,023	110.45
810000000 - Office of the Controller Total	465,574	277,981	274,221	585,004	307,023	110.45

Finance Division Detail

Division Narrative: 1311000000 - Bureau of Accounting

Fund: General Fund

Narrative :

The Bureau of Accounting is responsible for the daily financial accounting operations of the County, including the accounting of approximately \$1.8 billion of County fixed assets, monitoring inventory at the various County facilities and capital project reconciliations. The Bureau maintains the integrity of the SAP General Ledger system along with various other financial systems.

Finance Division Detail

Divison Personnel Summary: 1311000000 - Bureau of Accounting

Classification	Grade	FY 2017 Authorized	FY 2018 Proposed
1201 - FISCAL SPECIALIST I	GJ	2.00	1.00
1203 - FISCAL SPECIALIST II	GK	4.00	4.00
1205 - FISCAL MANAGER I	GL	2.00	1.00
1207 - FISCAL MANAGER II	GM	1.00	1.00
Total Positions		9.00	7.00

Finance Division Detail

Division Expenditure Detail: 1311000000 - Bureau of Accounting

	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
1000000000 - General Fund						
Funded Program : 99999999999999999900 - Administration						
500100 - Salary-Regular	431,634	574,157	566,414	520,173	-53,984	-9.40%
501100 - Benefits-FICA	32,645	43,924	42,889	39,793	-4,131	-9.40%
501300 - Benefits-Health Ins	0	100,000	100,000	100,625	625	0.63%
501500 - Benefits-Retirement	53,523	71,194	70,121	64,502	-6,692	-9.40%
50 - Personnel Costs Total	517,802	789,275	779,424	725,093	-64,182	-8.13%
510400 - Advertise Clip Svc	40	0	0	0	0	N/A
513100 - Mileage	145	270	270	270	0	0.00%
513110 - Ground Transport	103	0	0	0	0	N/A
513200 - Lodging	1,371	2,600	2,600	2,600	0	0.00%
513300 - Meals	30	540	540	540	0	0.00%
513500 - Conf & Seminar Fees	1,925	4,550	4,550	4,558	8	0.18%
513900 - Other Travel Exp	0	700	700	700	0	0.00%
515900 - Other Ctrctual Svc	319,897	366,800	194,123	261,000	-105,800	-28.84%
515950 - Training Services	640	630	625	625	-5	-0.79%
516710 - Bank Service Charge	2,860	3,718	3,393	3,718	0	0.00%
516820 - Assoc Member Dues	1,371	1,100	1,497	1,541	441	40.09%
51 - Contractual Services Total	328,382	380,908	208,298	275,552	-105,356	-27.66%
520100 - Office Supplies	60	2,000	2,000	2,000	0	0.00%
52 - Supplies and Materials Total	60	2,000	2,000	2,000	0	0.00%
99999999999999999900 - Administration Total	846,244	1,172,183	989,722	1,002,645	-169,538	-14.46%
1000000000 - General Fund Total	846,244	1,172,183	989,722	1,002,645	-169,538	-14.46%
1311000000 - Bureau of Accounting Total	846,244	1,172,183	989,722	1,002,645	-169,538	-14.46%

Finance Division Detail

Division Narrative: 1312000000 - Bureau of Reporting

Fund: General Fund

Narrative:

The Bureau of Financial Reporting is responsible for the daily financial reporting operations of the County government. This includes preparing the Comprehensive Annual Financial Report (CAFR), the Uniform Financial Report, Single Audit, and supporting the County's external auditors. The Bureau also provides oversight for grant programs to ensure that departments are in compliance with appropriate governmental regulations.

Finance Division Detail

Divison Personnel Summary: 1312000000 - Bureau of Reporting

Classification	Grade	FY 2017 Authorized	FY 2018 Proposed
1201 - FISCAL SPECIALIST I	GJ	1.00	1.00
1203 - FISCAL SPECIALIST II	GK	5.00	5.00
1205 - FISCAL MANAGER I	GL	2.00	1.00
1207 - FISCAL MANAGER II	GM	1.00	1.00
1305 - SENIOR ADMINISTRATIVE ANALYST	GL	1.00	1.00
Total Positions		10.00	9.00

Finance Division Detail

Division Expenditure Detail: 1312000000 - Bureau of Reporting

	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
100000000 - General Fund						
Funded Program : 99999999999999999900 - Administration						
500100 - Salary-Regular	655,290	726,092	695,026	706,908	-19,184	-2.64%
501100 - Benefits-FICA	49,550	55,547	52,640	54,079	-1,468	-2.64%
501300 - Benefits-Health Ins	0	125,000	125,000	129,375	4,375	3.50%
501500 - Benefits-Retirement	81,250	90,036	85,403	87,656	-2,380	-2.64%
50 - Personnel Costs Total	786,090	996,675	958,069	978,018	-18,657	-1.87%
510300 - Printing	1,462	1,462	1,300	1,300	-162	-11.08%
511900 - Software Maintenanc	0	0	0	30,000	30,000	N/A
513100 - Mileage	508	500	500	500	0	0.00%
513110 - Ground Transport	7	0	0	0	0	N/A
513200 - Lodging	1,170	1,600	1,600	3,600	2,000	125.00%
513300 - Meals	39	240	240	740	500	208.33%
513400 - Entertainment	0	6,388	0	0	-6,388	-100.00%
513500 - Conf & Seminar Fees	5,076	0	5,850	5,850	5,850	N/A
513900 - Other Travel Exp	0	500	500	500	0	0.00%
514850 - Acctg & Audit Svcs	1,095	1,500	1,350	1,350	-150	-10.00%
515900 - Other Ctrctual Svc	31,753	43,970	79,682	65,000	21,030	47.83%
515950 - Training Services	900	780	780	780	0	0.00%
516820 - Assoc Member Dues	630	770	2,062	2,062	1,292	167.79%
51 - Contractual Services Total	42,640	57,710	93,864	111,682	53,972	93.52%
520100 - Office Supplies	77	2,000	1,500	2,000	0	0.00%
52 - Supplies and Materials Total	77	2,000	1,500	2,000	0	0.00%
99999999999999999999 - Administration Total	828,807	1,056,385	1,053,433	1,091,700	35,315	3.34%
1000000000 - General Fund Total	828,807	1,056,385	1,053,433	1,091,700	35,315	3.34%
1312000000 - Bureau of Reporting Total	828,807	1,056,385	1,053,433	1,091,700	35,315	3.34%

Finance Division Detail

Division Narrative: 1320000000 - Office of Business Management & Customer Service

Fund: General Fund

Narrative :

The Office of Business Management and Customer Service Contains the Bureau of Revenue, Division of Customer Service, Division of Property Tax Accounting, and the Division of Tax Reconciliation and Recordation. Its primary function is to collect revenues that support the activities of County government.

Finance Division Detail

Divison Personnel Summary: 1320000000 - Office of Business Management & Customer Service

Classification	Grade	FY 2017 Authorized	FY 2018 Proposed
1203 - FISCAL SPECIALIST II	GK	4.00	4.00
1207 - FISCAL MANAGER II	GM	1.00	1.00
1301 - ADMINISTRATIVE ANALYST I	GI	2.00	2.00
1307 - ADMINISTRATIVE MANAGER	GN	0.00	1.00
1407 - ADMINISTRATIVE SUPPORT TECHNICIAN II	GE	3.00	3.00
1409 - ADMINISTRATIVE SUPPORT TECHNICIAN III	GF	1.00	1.00
1411 - ADMINISTRATIVE AIDE	GG	5.00	5.00
Total Positions		16.00	17.00

Finance Division Detail

Division Expenditure Detail: 1320000000 - Office of Business Management & Customer Service

	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
1000000000 - General Fund						
Funded Program : 999999999999999999900 - Administration						
500100 - Salary-Regular	849,737	838,962	875,461	1,013,366	174,404	20.79%
500900 - Salary-Overtime	0	0	500	0	0	N/A
501100 - Benefits-FICA	63,595	64,179	66,647	77,522	13,343	20.79%
501300 - Benefits-Health Ins	151,704	187,500	193,125	230,000	42,500	22.67%
501500 - Benefits-Retirement	103,441	104,032	108,028	125,659	21,627	20.79%
50 - Personnel Costs Total	1,168,477	1,194,673	1,243,761	1,446,547	251,874	21.08%
510200 - Telecomm Wired	10,924	10,750	10,750	10,825	75	0.70%
510300 - Printing	65,000	75,000	75,000	75,000	0	0.00%
510500 - Copier Charges	496	1,890	1,890	2,083	193	10.21%
511900 - Software Maintenanc	199,231	236,000	236,000	236,000	0	0.00%
513100 - Mileage	289	560	1,308	1,308	748	133.57%
513110 - Ground Transport	20	178	178	178	0	0.00%
513120 - Parking Fees	51	150	400	539	389	259.33%
513200 - Lodging	418	0	0	2,000	2,000	N/A
513300 - Meals	0	200	185	200	0	0.00%
513500 - Conf & Seminar Fees	250	3,200	6,315	6,400	3,200	100.00%
515400 - Courier Services	1,195	1,040	1,040	1,040	0	0.00%
515850 - Temp Employ Svc	5,318	0	0	0	0	N/A
515900 - Other Ctrctual Svc	137,437	160,000	181,828	170,000	10,000	6.25%
515950 - Training Services	120	950	950	950	0	0.00%
516820 - Assoc Member Dues	70	140	190	690	550	392.86%
51 - Contractual Services Total	420,819	490,058	516,034	507,213	17,155	3.50%
520100 - Office Supplies	4,779	6,500	6,500	6,500	0	0.00%
521400 - Publications	663	700	0	700	0	0.00%
52 - Supplies and Materials Total	5,442	7,200	6,500	7,200	0	0.00%

Finance Division Detail

Division Expenditure Detail: 1320000000 - Office of Business Management & Customer Service

	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
100000000 - General Fund						
Funded Program : 99999999999999999900 - Administration						
581000 - County Share of Cur	20,788	0	0	0	0	N/A
58 - Expense Other Total	20,788	0	0	0	0	N/A
99999999999999999900 - Administration Total	1,615,526	1,691,931	1,766,295	1,960,960	269,029	15.90%
100000000 - General Fund Total	1,615,526	1,691,931	1,766,295	1,960,960	269,029	15.90%
1320000000 - Office of Business Management & Customer Service Total	1,615,526	1,691,931	1,766,295	1,960,960	269,029	15.90%

Finance Division Detail

Division Narrative: 1330000000 - Water & Sewer Billing

Fund: General Fund

Narrative:

This division is responsible for administration of the water/sewer billing system and the billings and collection of quarterly utility user charges. It oversees the processing of new water/sewer applications and connections. It manages house connection reports, billing and file maintenance, coordinates with the Bureau of Utilities for the monthly turn off process for delinquent accounts and works with customers to resolve various questions and/or problems.

Finance Division Detail

Divison Personnel Summary: 1330000000 - Water & Sewer Billing

Classification	Grade	FY 2017 Authorized	FY 2018 Proposed
1203 - FISCAL SPECIALIST II	GK	1.00	1.00
1407 - ADMINISTRATIVE SUPPORT TECHNICIAN II	GE	4.00	4.00
1409 - ADMINISTRATIVE SUPPORT TECHNICIAN III	GF	1.00	1.00
1413 - ADMINISTRATIVE ASSISTANT	GI	1.00	1.00
Total Positions		7.00	7.00

Finance Division Detail

Division Expenditure Detail: 1330000000 - Water & Sewer Billing

	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
100000000 - General Fund						
Funded Program : 9999999999999999999 - Administration						
500100 - Salary-Regular	319,864	326,463	323,847	345,292	18,829	5.77%
501100 - Benefits-FICA	24,011	24,975	24,775	26,416	1,441	5.77%
501300 - Benefits-Health Ins	75,852	87,500	78,128	100,625	13,125	15.00%
501500 - Benefits-Retirement	39,663	40,481	40,158	42,817	2,336	5.77%
50 - Personnel Costs Total	459,390	479,419	466,908	515,150	35,731	7.45%
510200 - Telecomm Wired	9,460	9,309	9,309	9,374	65	0.70%
510300 - Printing	72,000	73,000	73,000	73,000	0	0.00%
510500 - Copier Charges	1,536	1,933	1,933	2,250	317	16.40%
513100 - Mileage	0	300	300	300	0	0.00%
513300 - Meals	0	50	50	50	0	0.00%
513500 - Conf & Seminar Fees	0	300	300	300	0	0.00%
514700 - Data Processing Svc	0	0	0	63,681	63,681	N/A
515900 - Other Ctrctual Svc	919	5,000	5,000	5,000	0	0.00%
515950 - Training Services	0	750	750	750	0	0.00%
516820 - Assoc Member Dues	182	400	400	400	0	0.00%
518060 - Rental-Other	0	750	750	750	0	0.00%
51 - Contractual Services Total	84,097	91,792	91,792	155,855	64,063	69.79%
520100 - Office Supplies	13,140	6,500	6,500	6,500	0	0.00%
521400 - Publications	0	200	200	200	0	0.00%
52 - Supplies and Materials Total	13,140	6,700	6,700	6,700	0	0.00%
99999999999999999999 - Administration Total	556,627	577,911	565,400	677,705	99,794	17.27%
1000000000 - General Fund Total	556,627	577,911	565,400	677,705	99,794	17.27%
1330000000 - Water & Sewer Billing Total	556,627	577,911	565,400	677,705	99,794	17.27%

Finance Division Detail

Division Narrative: 1340000000 - Bureau of Disbursements

Fund: General Fund

Narrative:

This bureau is responsible for most of the payments made by Howard County Government. This includes payroll and accounts payable transactions. The payroll division processes county bi-weekly payroll, reconciles the payroll interface into the financial system, processes year end W-2 forms and works with the county's outside service providers on implementing payroll law changes and modifications to the payroll system. The Accounts Payable Division processes most of the county's disbursements, processes 1099 forms and works with other county agencies and outside vendors on the correct processing of payments.

Finance Division Detail

Divison Personnel Summary: 1340000000 - Bureau of Disbursements

Classification	Grade	FY 2017 Authorized	FY 2018 Proposed
1200 - FISCAL ASSOCIATE	GI	1.00	1.00
1203 - FISCAL SPECIALIST II	GK	1.00	0.00
1205 - FISCAL MANAGER I	GL	1.00	1.00
1207 - FISCAL MANAGER II	GM	0.00	1.00
1411 - ADMINISTRATIVE AIDE	GG	3.00	2.00
1413 - ADMINISTRATIVE ASSISTANT	GI	0.00	1.00
Total Positions		6.00	6.00

Finance Division Detail

Division Expenditure Detail : 1340000000 - Bureau of Disbursements

	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
000000000 - General Fund				.,		
unded Program : 999999999999999999900 - Administration						
500100 - Salary-Regular	374,450	381,412	381,412	412,662	31,250	8.19%
501100 - Benefits-FICA	27,904	29,177	29,177	31,569	2,392	8.20%
501300 - Benefits-Health Ins	65,016	75,000	75,000	86,250	11,250	15.00%
501500 - Benefits-Retirement	46,812	47,295	47,295	51,171	3,876	8.20%
50 - Personnel Costs Total	514,182	532,884	532,884	581,652	48,768	9.15%
510200 - Telecomm Wired	776	764	764	769	5	0.65%
510300 - Printing	0	2,000	2,000	2,000	0	0.00%
510500 - Copier Charges	548	4,419	4,419	7,351	2,932	66.35%
513100 - Mileage	13	500	500	500	0	0.00%
513110 - Ground Transport	69	0	0	250	250	N/A
513120 - Parking Fees	0	0	0	150	150	N/A
513200 - Lodging	1,272	0	0	1,500	1,500	N/A
513300 - Meals	203	0	0	150	150	N/A
513500 - Conf & Seminar Fees	2,295	3,000	3,000	5,500	2,500	83.33%
513900 - Other Travel Exp	0	0	0	500	500	N/A
515900 - Other Ctrctual Svc	386,948	375,000	375,000	450,000	75,000	20.00%
515950 - Training Services	378	1,500	1,500	1,500	0	0.00%
516820 - Assoc Member Dues	438	1,719	1,719	1,719	0	0.00%
518060 - Rental-Other	0	450	450	450	0	0.00%
51 - Contractual Services Total	392,940	389,352	389,352	472,339	82,987	21.31%
520100 - Office Supplies	4,458	7,000	7,000	7,000	0	0.00%
521400 - Publications	0	900	750	900	0	0.00%
52 - Supplies and Materials Total	4,458	7,900	7,750	7,900	0	0.00%
999999999999999999900 - Administration Total	911,580	930,136	929,986	1,061,891	131,755	14.17%
00000000 - General Fund Total	911,580	930,136	929,986	1,061,891	131,755	14.17%
340000000 - Bureau of Disbursements Total	911,580	930,136	929,986	1,061,891	131,755	14.17%

Finance Division Detail

Division Narrative: 1310000000 - Office of the Controller

Fund: Ban Anticipation Note Mgt Fund

Narrative:

This fund has been created to allow the county to manage the Commercial Paper Bond Anticipation Note Program. The county uses this program for the capital budget. This program enables the county to borrow for the capital construction program at the lowest interest rates instead of using general funds. This program allows the county to use general funds to generate investment income. Included in this fund are all costs and revenues of the program. Revenue in excess of cost is returned to the general fund as investment income.

Finance Division Detail

Division Expenditure Detail: 1310000000 - Office of the Controller

Fund: Ban Anticipation Note Mgt Fund

	FY 2016 Actual	FY 2017 Approved	FY 2017 Estimate	FY 2018 Proposed	\$ Change	% Change
2110000000 - Bond Anticip Notes						
Funded Program : 99999999997000000002300 - Commercial Paper Program	m (4200)					
515900 - Other Ctrctual Svc	116,291	465,000	141,245	465,000	0	0.00%
51 - Contractual Services Total	116,291	465,000	141,245	465,000	0	0.00%
540197 - Int Pd-Bd-Al-Bud-Ot	212,678	1,865,000	279,477	1,865,000	0	0.00%
54 - Debt Service Total	212,678	1,865,000	279,477	1,865,000	0	0.00%
9999999970000000002300 - Commercial Paper Program (4200) Total	328,969	2,330,000	420,722	2,330,000	0	0.00%
2110000000 - Bond Anticip Notes Total	328,969	2,330,000	420,722	2,330,000	0	0.00%
1310000000 - Office of the Controller Total	328,969	2,330,000	420,722	2,330,000	0	0.00%

